



3014 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF WESTON WATER UTILITY

Principal Office: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOHN D. JACOBS of
(Person responsible for accounts)

VILLAGE OF WESTON WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

05/01/2006
(Date)

FINANCE DIRECTOR/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WESTON WATER UTILITY

Utility Address: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

When was utility organized? 8/8/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN D. JACOBS

Title: FINANCE DIRECTOR / TREASURER

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

E-mail Address: jjacobs@westonwisconsin.org

Individual or firm, if other than utility employee, preparing this report:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: JON ZIEGLER

Title: CHAIRMAN OF PUBLIC WORKS/UTILITIES COMMITTEE

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481-0106

Telephone: (715) 344 - 4984**Fax Number:** (715) 344 - 8544**E-mail Address:** mike.lensmire@cliftoncpa.com**Date of most recent audit report:** 11/10/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: KEITH DONNER, P.E.**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114**Fax Number:** (715) 359 - 6117**E-mail Address:** kdonner@westonwisconsin.org

Name of utility commission/committee: VILLAGE BOARD; PUBLIC WORKS & UTILITIES COMMITTEE

Names of members of utility commission/committee:

TOM BENISHEK, CITIZEN COMMITTEE MEMBER
GREG FALKOWSKI, CITIZEN COMMITTEE MEMBER
MARK PORLIER, CITIZEN COMMITTEE MEMBER
FRED SCHUSTER, VILLAGE TRUSTEE
JON ZIEGLER, CHAIRMAN-UTILITIES COMMITTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,839,824	1,703,392	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	639,479	630,100	2
Depreciation Expense (403)	222,533	190,133	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	318,530	275,847	5
Total Operating Expenses	1,180,542	1,096,080	
Net Operating Income	659,282	607,312	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	659,282	607,312	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	108,052	88,915	10
Miscellaneous Nonoperating Income (421)	1,171,548	508,855	11
Total Other Income	1,279,600	597,770	
Total Income	1,938,882	1,205,082	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	195,320	180,553	13
Total Miscellaneous Income Deductions	195,320	180,553	
Income Before Interest Charges	1,743,562	1,024,529	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	149,734	161,550	14
Amortization of Debt Discount and Expense (428)	14,965	15,717	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	164,699	177,267	
Net Income	1,578,863	847,262	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,641,186	12,040,615	20
Balance Transferred from Income (433)	1,578,863	847,262	21
Miscellaneous Credits to Surplus (434)	4,589	582	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	8,633	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	247,273	25
Total Unappropriated Earned Surplus End of Year (216)	14,216,005	12,641,186	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,839,824		1,839,824	1
Total (Acct. 400):	1,839,824	0	1,839,824	
Operation and Maintenance Expense (401-402):				
Derived	639,479		639,479	2
Total (Acct. 401-402):	639,479	0	639,479	
Depreciation Expense (403):				
Derived	222,533		222,533	3
Total (Acct. 403):	222,533	0	222,533	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	318,530		318,530	5
Total (Acct. 408):	318,530	0	318,530	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	659,282	0	659,282	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST FROM BANKS/INVESTMENTS	78,944	0	78,944	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
SPECIAL ASSESSMENT INTEREST	29,108	0	29,108 12
Total (Acct. 419):	108,052	0	108,052
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		1,171,548	1,171,548 13
NONE	0	0	0 14
Total (Acct. 421):	0	1,171,548	1,171,548
TOTAL OTHER INCOME:	108,052	1,171,548	1,279,600

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	0		0 15
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		195,320	195,320 17
NONE	0	0	0 18
Total (Acct. 426):	0	195,320	195,320
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	195,320	195,320

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	149,734		149,734 19
Total (Acct. 427):	149,734	0	149,734
Amortization of Debt Discount and Expense (428):			
AMORTIZATION - DEBT DISCOUNTS	7,984		7,984 20
AMORTIZATION - DEBT ISSUE COSTS	6,981		6,981 21
Total (Acct. 428):	14,965	0	14,965
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	164,699	0	164,699
NET INCOME:	602,635	976,228	1,578,863
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,685,787	7,955,399	12,641,186 26
Total (Acct. 216):	4,685,787	7,955,399	12,641,186
Balance Transferred from Income (433):			
Derived	602,635	976,228	1,578,863 27
Total (Acct. 433):	602,635	976,228	1,578,863
Miscellaneous Credits to Surplus (434):			
GAIN ON SALE OF EQUIPMENT	4,589	0	4,589 28
Total (Acct. 434):	4,589	0	4,589
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	8,633		8,633 30
Total (Acct. 436)--Debit:	8,633	0	8,633
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,284,378	8,931,627	14,216,005

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,839,824	0	0	0	1,839,824	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,839,824	0	0	0	1,839,824	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	237,634		237,634	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	237,634	0	237,634	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	23,353,117	21,124,950	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,198,680	2,791,225	2
Net Utility Plant	20,154,437	18,333,725	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	857,216	879,164	7
Total Other Property and Investments	857,216	879,164	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,378,285	1,406,800	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	464,064	777,190	10
Customer Accounts Receivable (142)	335,792	322,027	11
Other Accounts Receivable (143)	213,697	777,452	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,872	21,739	14
Materials and Supplies (150)	50,645	43,641	15
Prepayments (165)	0	149	16
Other Current and Accrued Assets (170)	12,787	10,552	17
Total Current and Accrued Assets	3,469,142	3,359,550	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	79,942	94,907	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	79,942	94,907	
Total Assets and Other Debits	24,560,737	22,667,346	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	5,119,976	4,474,039	21
Appropriated Earned Surplus (215)	366,118	357,485	22
Unappropriated Earned Surplus (216)	14,216,005	12,641,186	23
Total Proprietary Capital	19,702,099	17,472,710	
LONG-TERM DEBT			
Bonds (221)	2,421,000	2,851,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	708,800	646,300	26
Total Long-Term Debt	3,129,800	3,497,300	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	3,182	28
Payables to Municipality (233)	5,628	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	300,749	259,016	31
Interest Accrued (237)	49,716	57,312	32
Other Current and Accrued Liabilities (238)	18,040	23,121	33
Total Current and Accrued Liabilities	374,133	342,631	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	1,354,705	1,354,705	36
Total Deferred Credits	1,354,705	1,354,705	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	24,560,737	22,667,346	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	21,124,950	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	12,749,512	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,603,605	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	0				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	23,353,117	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,351,394	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,847,286	0	0	0	13
Total Accumulated Provision	3,198,680	0	0	0	
Net Utility Plant	20,154,437	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,139,259				1,139,259	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	222,533				222,533	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,784				4,784	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	227,317	0	0	0	227,317	16
Debits during year						17
Book cost of plant retired	15,182				15,182	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	15,182	0	0	0	15,182	25
Balance end of year (110.1)	1,351,394	0	0	0	1,351,394	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.95%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,651,966				1,651,966	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	195,320				195,320	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	195,320	0	0	0	195,320	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,847,286	0	0	0	1,847,286	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.95%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	50,645	43,641	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	50,645	43,641	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997C WATER REVENUE/REFUNDING BONDS	11,780	428	31,644	1
2000C WATER REVENUE BONDS	2,399	428	36,381	2
2001C WATER REVENUE BONDS	786	428	11,917	3
Total			79,942	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,474,039	1
Changes during year (explain):		
TIF ADJUSTMENTS	645,937	2
Balance end of year	5,119,976	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997C WATER REVENUE/REFUNDING BONDS	12/01/1997	03/01/2008	4.75%	570,000	1
2000C WATER REVENUE BONDS	11/15/2000	03/01/2021	5.78%	1,441,000	2
2001C WATER REVENUE BONDS	06/01/2001	03/01/2021	5.07%	410,000	3
Total Bonds (Account 221):				2,421,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2004 GEN OBLIG PROMISSORY NOTES	06/28/2004	03/01/2007	2.84%	469,300	1
2005 GEN OBLIG PROMISSORY NOTES	04/15/2005	04/01/2015	4.08%	62,500	2
2003 GEN OBLIG PROMISSORY NOTES	08/19/2003	03/01/2006	1.89%	177,000	3
Total for Account 224				708,800	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	259,016	1
Accruals:		
Charged water department expense	298,344	2
Charged electric department expense		3
Charged sewer department expense	3,921	4
Other (explain):		
NONE		5
Total Accruals and other credits	302,265	
Taxes paid during year:		
County, state and local taxes	259,016	6
Social Security taxes		7
PSC Remainder Assessment	1,516	8
Other (explain):		
NONE		9
Total payments and other debits	260,532	
Balance end of year	300,749	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997C WATER REVENUE/REFUNDING BONDS	14,349	29,679	35,026	9,002	2
2000C WATER REVENUE BONDS	27,914	81,357	82,311	26,960	3
2001C WATER REVENUE BONDS	7,180	20,540	20,940	6,780	4
Subtotal	49,443	131,576	138,277	42,742	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2003 GEN OBLIG PROMISSORY NOTES	1,121	3,392	3,392	1,121	6
2004 GEN OBLIG PROMISSORY NOTES	6,748	13,356	15,661	4,443	7
2005 GEN OBLIG PROMISSORY NOTES		1,410	0	1,410	8
Subtotal	7,869	18,158	19,053	6,974	
Notes Payable (231)					
SHORT-TERM NOTES PAYABLE	0			0	9
Subtotal	0	0	0	0	
Total	57,312	149,734	157,330	49,716	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED FUNDS	857,216	3
Total (Acct. 125):	857,216	
Notes Receivable (141):		
SPECIAL ASSESSMENTS	464,064	4
Total (Acct. 141):	464,064	
Customer Accounts Receivable (142):		
Water	118,619	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
UNBILLED RECEIVABLES	132,433	8
MISCELLANEOUS	84,740	9
Total (Acct. 142):	335,792	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DUE FROM OTHER FUNDS	110,695	12
PROPERTY TAXES	102,402	13
MISCELLANEOUS	600	14
Total (Acct. 143):	213,697	
Receivables from Municipality (145):		
DUE FROM OTHER GOVERNMENTS	13,872	15
Total (Acct. 145):	13,872	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO OTHER GOVERNMENTS	5,628	19
Total (Acct. 233):	5,628	
Other Deferred Credits (253):		
Regulatory Liability	1,301,205	20
DEFERRED SPECIAL ASSESSMENTS	53,500	21
Total (Acct. 253):	1,354,705	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	11,657,290	0	0	0	11,657,290	1
Materials and Supplies	47,143	0	0	0	47,143	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,245,326	0	0	0	1,245,326	4
Customer Advances for Construction					0	5
Regulatory Liability	1,301,205	0	0	0	1,301,205	6
NONE					0	7
Average Net Rate Base	9,157,902	0	0	0	9,157,902	
Net Operating Income	659,282	0	0	0	659,282	8
Net Operating Income as a percent of						
Average Net Rate Base	7.20%	N/A	N/A	N/A	7.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,301,205	0	0	0	1,301,205	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	0	0	0	0	0	3
Other (specify):						
NONE					0	4
Balance End of Year	1,301,205	0	0	0	1,301,205	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCOUNT 143 (Other Accounts Receivable):

Due From Other Funds (\$110,695) = Represents amount that General Fund owes (\$109,732) at 12/31/05 and that Sewer Utility Fund owes (\$963) at 12/31/05 to the Water Utility.

Property Taxes (\$102,402) = Represents amount that is owed to Water Utility Fund at 12/31/05 for the December 2005 Property Tax Levy, including special assessment/interest charges and delinquent water utility bills.

Miscellaneous (\$600) = Represents amount for December 2005 water tower rental by a cellular phone company that was not paid until January 2006.

ACCOUNT 145 (Receivables from Municipality):

Due From Other Governments (\$13,872) = Represents the amounts from the City of Schofield and Village of Rothschild for unpaid property tax levies for special assessment/interest charges and delinquent water utility bills as of 12/31/05.

ACCOUNT 233 (Payables to Municipality):

Due To Other Governments (\$5,628) = Represents a duplicate payment made by the Village of Rothschild on public fire protection fees owed to the Weston Water Utility. This amount will be refunded to Rothschild in 2006.

Identification and Ownership - Contacts (Page iv)

General footnotes

This annual report should be read only in connection with the accompanying independent auditor's report by Clifton Gunderson LLP.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,770,909	1,646,129	1
Total Sales of Water	1,770,909	1,646,129	
Other Operating Revenues			
Forfeited Discounts (470)	6,157	5,833	2
Miscellaneous Service Revenues (471)	1,141	762	3
Rents from Water Property (472)	22,832	18,838	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	38,785	31,830	6
Total Other Operating Revenues	68,915	57,263	
Total Operating Revenues	1,839,824	1,703,392	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	19,757	24,443	7
Pumping Expenses (620-625)	104,051	89,503	8
Water Treatment Expenses (630-635)	153,669	138,864	9
Transmission and Distribution Expenses (640-655)	114,223	141,450	10
Customer Accounts Expenses (901-904)	53,377	59,196	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	194,402	176,644	13
Total Operation and Maintenance Expenses	639,479	630,100	
Other Operating Expenses			
Depreciation Expense (403)	222,533	190,133	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	318,530	275,847	16
Total Other Operating Expenses	541,063	465,980	
Total Operating Expenses	1,180,542	1,096,080	
NET OPERATING INCOME	659,282	607,312	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	1,167	2,145	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	1,167	2,145	
Metered Sales to General Customers (461)				
Residential	4,092	237,573	792,525	4
Commercial	460	138,821	298,432	5
Industrial	4	224,695	184,068	6
Total Metered Sales to General Customers (461)	4,556	601,089	1,275,025	
Private Fire Protection Service (462)	34		35,085	7
Public Fire Protection Service (463)	2		412,903	8
Other Sales to Public Authorities (464)	28	23,937	45,751	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,626	626,193	1,770,909	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	412,903	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	412,903	
Forfeited Discounts (470):		
Customer late payment charges	6,157	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,157	
Miscellaneous Service Revenues (471):		
MISC BILLED SERVICES/REPAIRS	1,141	7
Total Miscellaneous Service Revenues (471)	1,141	
Rents from Water Property (472):		
WATER TOWER LEASES	22,832	8
Total Rents from Water Property (472)	22,832	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,983	10
Other (specify):		
VACANT LOT STANDBY CHARGES	9,632	11
ASSESSMENT CHECKING	4,420	12
PERMITS	1,240	13
PRIVATE WELL PERMITS	3,530	14
MISC. PART SALES	1,853	15
RECONNECTION FEES	860	16
MISCELLANEOUS/OTHER	267	17
Total Other Water Revenues (474)	38,785	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	3,343	3,926	1
Purchased Water (601)	0	2,016	2
Operation Supplies and Expenses (602)	71	42	3
Maintenance of Water Source Plant (605)	16,343	18,459	4
Total Source of Supply Expenses	19,757	24,443	
PUMPING EXPENSES			
Operation Labor (620)	23,941	19,164	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	71,493	60,832	7
Operation Supplies and Expenses (623)	150	671	8
Maintenance of Pumping Plant (625)	8,467	8,836	9
Total Pumping Expenses	104,051	89,503	
WATER TREATMENT EXPENSES			
Operation Labor (630)	20,145	22,260	10
Chemicals (631)	100,243	94,630	11
Operation Supplies and Expenses (632)	20,085	17,875	12
Maintenance of Water Treatment Plant (635)	13,196	4,099	13
Total Water Treatment Expenses	153,669	138,864	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	52,920	70,848	14
Operation Supplies and Expenses (641)	24,603	23,546	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,029	540	16
Maintenance of Mains (651)	4,605	5,469	17
Maintenance of Services (652)	7,775	6,159	18
Maintenance of Meters (653)	5,822	6,873	19
Maintenance of Hydrants (654)	9,245	21,041	20
Maintenance of Other Plant (655)	7,224	6,974	21
Total Transmission and Distribution Expenses	114,223	141,450	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	13,675	13,625	22
Accounting and Collecting Labor (902)	28,362	29,571	23
Supplies and Expenses (903)	11,340	16,000	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	53,377	59,196	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	52,164	47,732	27
Office Supplies and Expenses (921)	2,193	2,184	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	5,523	3,904	30
Property Insurance (924)	8,810	5,478	31
Injuries and Damages (925)	9,959	9,750	32
Employee Pensions and Benefits (926)	107,197	99,403	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	2,917	3,145	35
Transportation Expenses (933)	5,639	5,048	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	194,402	176,644	
Total Operation and Maintenance Expenses	639,479	630,100	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		300,749	258,910	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,921	3,554	2
Net property tax equivalent		296,828	255,356	
Social Security		20,186	18,424	3
PSC Remainder Assessment		1,516	2,067	4
Other (specify): NONE			0	5
Total tax expense		318,530	275,847	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203915				3
County tax rate	mills		6.173755				4
Local tax rate	mills		5.697563				5
School tax rate	mills		9.687519				6
Voc. school tax rate	mills		2.100564				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.863316				10
Less: state credit	mills		1.065729				11
Net tax rate	mills		22.797587				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.697563				14
Combined School Tax Rate	mills		11.788083				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.485646				17
Total Tax Rate	mills		23.863316				18
Ratio of Local and School Tax to Total	dec.		0.732742				19
Total tax net of state credit	mills		22.797587				20
Net Local and School Tax Rate	mills		16.704742				21
Utility Plant, Jan. 1	\$	21,124,950	21,124,950				22
Materials & Supplies	\$	43,641	43,641				23
Subtotal	\$	21,168,591	21,168,591				24
Less: Plant Outside Limits	\$	1,596,917	1,596,917				25
Taxable Assets	\$	19,571,674	19,571,674				26
Assessment Ratio	dec.		0.919892				27
Assessed Value	\$	18,003,826	18,003,826				28
Net Local & School Rate	mills		16.704742				29
Tax Equiv. Computed for Current Year	\$	300,749	300,749				30
Tax Equivalent per 1994 PSC Report	\$	129,161					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	300,749					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	319		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	319	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	80,712		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	288,126	202,854	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	368,838	202,854	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	313,421	8,040	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	42,500		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	293,590		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	134,147		20
Total Pumping Plant	783,658	8,040	
WATER TREATMENT PLANT			
Land and Land Rights (330)	30,481		21
Structures and Improvements (331)	292,870	1,657	22
Water Treatment Equipment (332)	688,239		23
Total Water Treatment Plant	1,011,590	1,657	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			319	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	319	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			80,712	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			490,980	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	571,692	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			321,461	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,500	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			293,590	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			134,147	20
Total Pumping Plant	0	0	791,698	
WATER TREATMENT PLANT				
Land and Land Rights (330)			30,481	21
Structures and Improvements (331)			294,527	22
Water Treatment Equipment (332)			688,239	23
Total Water Treatment Plant	0	0	1,013,247	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	150,026	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	410,383	873,545	26
Transmission and Distribution Mains (343)	5,580,786	582,906	27
Fire Mains (344)	0		28
Services (345)	941,358	161,900	29
Meters (346)	471,075	39,253	30
Hydrants (348)	742,681	137,058	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,146,283	1,944,688	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,979		34
Office Furniture and Equipment (391)	8,841		35
Computer Equipment (391.1)	56,192		36
Transportation Equipment (392)	57,163	17,719	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,391		39
Laboratory Equipment (395)	5,794		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	67,153	24,668	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	35,867		44
Other Tangible Property (399)	0		45
Total General Plant	254,380	42,387	
Total utility plant in service directly assignable	10,565,068	2,199,626	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,565,068	2,199,626	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			150,026	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,283,928	26
Transmission and Distribution Mains (343)	4,531		6,159,161	27
Fire Mains (344)			0	28
Services (345)			1,103,258	29
Meters (346)			510,328	30
Hydrants (348)			879,739	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	4,531	0	10,086,440	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			20,979	34
Office Furniture and Equipment (391)			8,841	35
Computer Equipment (391.1)			56,192	36
Transportation Equipment (392)	10,651		64,231	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			2,391	39
Laboratory Equipment (395)			5,794	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			91,821	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			35,867	44
Other Tangible Property (399)			0	45
Total General Plant	10,651	0	286,116	
Total utility plant in service directly assignable	15,182	0	12,749,512	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	15,182	0	12,749,512	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	7,028,237	713,566	27
Fire Mains (344)	0		28
Services (345)	1,455,413	293,545	29
Meters (346)	0		30
Hydrants (348)	945,506	167,338	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,429,156	1,174,449	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	9,429,156	1,174,449	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,429,156	1,174,449	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			7,741,803 27
Fire Mains (344)			0 28
Services (345)			1,748,958 29
Meters (346)			0 30
Hydrants (348)			1,112,844 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	10,603,605
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	10,603,605
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	10,603,605

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			34,239	34,239	1
February			40,154	40,154	2
March			47,178	47,178	3
April			48,361	48,361	4
May			54,364	54,364	5
June			66,092	66,092	6
July			79,637	79,637	7
August			68,507	68,507	8
September			59,091	59,091	9
October			54,101	54,101	10
November			48,078	48,078	11
December			48,945	48,945	12
Total annual pumpage	0	0	648,747	648,747	
Less: Water sold				626,193	13
Volume pumped but not sold				22,554	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				12,818	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				12,818	19
Volume pumped but unaccounted for				9,736	20
Percent of water lost				2%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,623	24
Date of maximum: 7/14/2005					25
Cause of maximum:					26
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				690	27
Date of minimum: 1/28/2005					28
Total KWH used for pumping for the year				788,273	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ALTA VERDA	1	78	12	864,000	Yes	1
FOREMOST	2	70	16	1,000,000	Yes	2
MESKER	3	92	20	1,440,000	Yes	3
STERNBERG	4	83	20	1,440,000	Yes	4
BLOEDEL	5	85	20	1,296,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	ALTA VERDE	FOREMOST	MESKER	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	CHRISTIANSEN	LAYNE & BOWLER	GOULDS	5
Year Installed	1999	1993	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	630	930	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. MOTORS	NEWMAN	10
Year Installed	1999	1993	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	BOOSTER #1	14
Location	STERNBERG	BLOEDEL	TREATMENT PLANT	15
Purpose	P	P	B	16
Destination	T	D	D	17
Pump Manufacturer	LAYNE & BOWLER	GOULDS	LAYNE & BOWLER	18
Year Installed	1980	2001	1988	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	925	890	1,120	21
Pump Motor or Standby Engine Mfr	NEWMAN	U.S. MOTORS	U.S. MOTORS	23
Year Installed	1988	2001	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	100	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #2			1
Location	TREATMENT PLANT			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	LAYNE & BOWLER			5
Year Installed	1988			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,120			8
Pump Motor or Standby Engine Mfr	NEWMAN			10
Year Installed	1973			11
Type	ELECTRIC			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BUS PARK	EAST EVEREST	FOREMOST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	2005	1981	1965	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	139	142	159	9
				10
Total capacity in gallons (actual)	500,000	250,000	100,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	SUMMIT	TREATMENT PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1970	1988	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	105	188	10
			11
Total capacity in gallons (actual)	100,000	100,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	OTHER	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.8000	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	52,361	0	0	0	52,361	1
M	D	6.000	79,250	1,615	0	0	80,865	2
A	D	8.000	19,723	0	0	0	19,723	3
M	D	8.000	99,047	30,389	0	0	129,436	4
P	D	8.000	314	0	0	0	314	5
A	D	10.000	9,956	0	0	0	9,956	6
M	D	10.000	31,206	0	0	0	31,206	7
A	D	12.000	726	0	0	0	726	8
M	D	12.000	113,329	2,219	0	0	115,548	9
M	D	14.000	8,461	0	18	0	8,443	10
Total Within Municipality			414,373	34,223	18	0	448,578	
M	D	6.000	35,836	0	0	0	35,836	11
M	D	8.000	17,047	1,929	0	0	18,976	12
M	D	10.000	13,397	0	0	0	13,397	13
M	D	12.000	5,503	0	0	0	5,503	14
Total Outside of Municipality			71,783	1,929	0	0	73,712	
Total Utility			486,156	36,152	18	0	522,290	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,387	0	0	0	1,387	162	1
M	1.000	3,323	253	5	0	3,571	494	2
M	1.500	110	0	0	0	110		3
M	2.000	127	45	0	0	172	102	4
M	4.000	15	1	0	0	16	8	5
M	6.000		6	0	0	6	6	6
M	8.000	8	30	0	0	38	30	7
Total Utility		4,970	335	5	0	5,300	802	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,421	200	117	0	4,504	412	1
0.750	71	6	22	0	55	30	2
1.000	98	15	6	0	107	21	3
1.500	119	18	1	0	136	27	4
2.000	39	4	0	0	43	5	5
3.000	7	1	0	0	8	1	6
4.000	5	1	0	0	6	1	7
6.000	1	0	0	1	2	2	8
8.000	0	0	0	4	4	4	9
10.000	0	0	0	1	1	1	10
Total:	4,761	245	146	6	4,866	504	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,122	233	0	10	0	139	4,504	1
0.750	28	19	0	1	0	7	55	2
1.000	6	89	0	1	0	11	107	3
1.500	1	110	1	14	0	10	136	4
2.000	0	21	0	15	0	7	43	5
3.000	0	4	1	3	0	0	8	6
4.000	0	1	2	2	0	1	6	7
6.000	0	1	0	0	1	0	2	8
8.000	0	0	0	0	4	0	4	9
10.000	0	0	0	0	1	0	1	10
Total:	4,157	478	4	46	6	175	4,866	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	103	4			107	1
Within Municipality	670	77			747	2
Total Fire Hydrants	773	81	0	0	854	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 281

Number of distribution system valves end of year: 2,513

Number of distribution valves operated during year: 755

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCOUNT 474 (Other Water Revenues):

Return on net investment in meters charged to sewer department (\$16,983) = Represents the 50% allocation charge to the Sewer Utility for Rate of Return on Meters. The other 50% allocation charge is assumed by the Water Utility.

Vacant Lot Standby Charges (\$9,632) = Represents the fees charged on the December 2005 tax levy to those properties that have Water Service crossing the frontage of their property, but which customers have not yet hooked up to the Water Utility's service to date.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

ACCOUNT 635 (Maintenance of Water Treatment Plant) = \$13,196

Includes cost of upgrading SCADA system in 2005, which occurs every 5-6 years. Also includes increasing costs of sampling at treatment plant as required by DNR.

ACCOUNT 654 (Maintenance of Hydrants) = \$9,245

This represented a decrease of \$11,796 from 2004 (\$21,041), due to a large quantity of hydrant painting that occurred in 2004, but which did not reoccur again in 2005.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

ACCOUNT 342 (Distribution Reservoirs & Standpipes): \$873,545 increase is attributable to new Elevated Water Tower Reservoir put into service in 2005 in the Weston Business Technology Park. The reservoir holds a maximum capacity of 500,000 gallons. The base and column are made of concrete, while the bowl structure was made of steel.

ACCOUNT 314 (Wells and Springs): \$202,854 increase is for the capitalization of the land purchase and engineering costs involved in locating and purchasing 2 lots in the Sandy Lane Area (on Rippling Creek Drive) for the future location of an additional well in the near future.

ACCOUNT 340 (Land and Land Rights): \$150,026 increase is for the capitalization of the land purchase and engineering costs involved in locating and purchasing a parcel of land near the new Weston Medical Center Campus on Weston Avenue for the future location of an additional elevated water tower sometime in the future.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

FINANCING FOR ADDITIONS:

CDA Lease Revenue Bonds were issued in 2005 for the TIF District's share of the water main construction project in the Weston Medical Complex area, First Addition to the Weston Business Technology Park, and other project areas in TIF #1. The Village had also borrowed \$62,500 in 2005 for water main oversizing costs that the Village/Water Utility was going to incur from developer projects in various neighborhoods. A number of developer projects were 100% financed by those developers of those subdivisions. The Village/Water Utility only incurred the oversizing costs, as deemed necessary.

ASSESSMENT POLICY:

Village assesses the costs of 8" water mains, services and fire hydrants.

IF ADDITIONS WERE INSTALLED BY THE DEVELOPER:

The basis for recording the cost of the additions is based on the construction plans from the developer, and is subject to change upon submittal of final costs and record drawings. Costs may be based either on cost data supplied by the developer or on the average cost of equivalent property additions undertaken by the Water Utility.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

FINANCING FOR ADDITIONS:

Same as for Water Mains explanation. See above discussion.

ASSESSMENT POLICY:

Same as for Water Mains explanation. See above discussion.

IF ADDITIONS WERE INSTALLED BY THE DEVELOPER:

Same as for Water Mains explanation. See above discussion.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

There were 5 units that were permanently disconnected during 2005, but these 5 units have not been removed to date. The location of the disconnection is near the Mt. Olive Lutheran Church on Alderson Street. No cost will be recorded as retirements until the actual physical removal of them occurs.

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENT TO PREVIOUSLY REPORTED METER COUNT:

The utility had not previously reported the 6 station meters located at 5 wells and the water treatment plant. Beginning with 2005, these 6 meters are now reported in the Meter Inventory listing shown on page W-19.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

RETIREMENTS:

There were 146 disposed meters that had been tested and been deemed to be inoperable during 2005. They were primarily scrapped for parts. Most of the meters were over 30 years old and likely most of them had already been fully depreciated. No known cost was available to remove the actual historical cost of these meters. Since they were fully depreciated already, the net plant utility asset number remains accurate as it presently stands.

Explain program for replacing or testing meters 1" or smaller.

EXPLANATION OF METER DATA AND TESTING:

The utility tested less than 10% of its meters in 2005. The Village has been growing at about a 5% rate per year. Of the total meters in service, only approximately 25% are more than 10 years old. The utility created a database of meter histories in 2005. This data will be used to support a proposal for an alternate meter testing and change-out procedure. This proposal will be made to the PSC in 2006.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

All 6 station meters were tested in 2005. They are tested every year or every other year.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

TESTING OF VALVES & HYDRANTS DURING 2005:

Numbers reported are approximate.
